



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**32 Missoula 0692 Missoula Co Public Schls**

#### 0583 Missoula Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	29,804,859.38	29,769,609.14	0.00	35,250.24	0.00	0.00
21XX Support Services - Students	3,873,161.55	3,873,161.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	509,830.50	509,830.50	0.00	0.00	0.00	0.00
222X Educational Media Services	1,179,519.60	1,179,519.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	884,045.06	884,045.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,979,489.10	2,979,489.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	753,888.93	0.00	729,301.60	24,587.33	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,801,626.65	3,801,626.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,526,359.28	3,526,359.28	0.00	0.00	0.00	0.00
31XX Food Services	2,241,672.17	2,241,672.17	0.00	0.00	0.00	0.00
32XX Enterprise Services	287,164.43	287,164.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,400.14	22,400.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,822.08	54,822.08	0.00	0.00	0.00	0.00
<b>Totals</b>	49,918,838.87	49,129,699.70	729,301.60	59,837.57	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	49,918,838.87					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**32 Missoula 0692 Missoula Co Public Schls**

#### 0584 Missoula H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	24,245,979.93	24,011,106.25	0.00	234,873.68	0.00	0.00
21XX Support Services - Students	5,233,732.64	5,233,732.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	502,948.51	502,948.51	0.00	0.00	0.00	0.00
222X Educational Media Services	810,703.57	810,703.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	684,597.93	684,597.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,347,190.94	2,347,190.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	643,085.63	0.00	628,685.63	14,400.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,716,869.00	3,716,869.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,370,403.56	2,370,403.56	0.00	0.00	0.00	0.00
31XX Food Services	783,456.66	783,456.66	0.00	0.00	0.00	0.00
32XX Enterprise Services	328,301.77	328,301.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	409,072.21	409,072.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,502,410.84	1,502,410.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,440.00	0.00	0.00	12,440.00	0.00	0.00
<b>Totals</b>	<b>43,591,193.19</b>	<b>42,700,793.88</b>	<b>628,685.63</b>	<b>261,713.68</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>43,591,193.19</b>					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0583 Missoula Elem	Indirect/Direct	729,301.60 / 49,129,699.70	1.48%				
	LE 0584 Missoula H S	Indirect/Direct	628,685.63 / 42,700,793.88	1.47%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0583 Missoula Elem			0.0285	0.0294	0.0283	0.0274	1.48%
	0584 Missoula H S			0.0285	0.0294	0.0283	0.0274	1.47%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0583 Missoula Elem			0.0320	0.0328	0.0317	0.0311	
	0584 Missoula H S			0.0320	0.0328	0.0317	0.0311	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0583 Missoula Elem			0.0320	0.0328	0.0317	0.0311	
	0584 Missoula H S			0.0320	0.0328	0.0317	0.0311	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0583 Missoula Elem						2.71%	
	0584 Missoula H S						2.70%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0692 Missoula Co Public Schls			Your Preliminary Rate by School System (SS) is:			2.71%	
				This same rate is applied to both EL and HS in the same SS				

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**32 Missoula 0694 Hellgate Elementary**

**0586 Hellgate Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	7,452,753.99	7,431,700.49	0.00	21,053.50	0.00	0.00
21XX Support Services - Students	939,568.58	939,568.58	0.00	0.00	0.00	0.00
222X Educational Media Services	571,188.71	556,361.44	0.00	14,827.27	0.00	0.00
23XX Support Services - General Administration	430,502.72	430,502.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	800,739.87	800,739.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	144,167.65	0.00	122,301.65	21,866.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,177,880.02	1,152,458.96	0.00	25,421.06	0.00	0.00
27XX Student Transportation Services	805,659.83	805,659.83	0.00	0.00	0.00	0.00
31XX Food Services	625,596.85	625,596.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,963.45	8,963.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	67,430.20	67,430.20	0.00	0.00	0.00	0.00
<b>Totals</b>	13,024,451.87	12,818,982.39	122,301.65	83,167.83	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	13,024,451.87					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0586 Hellgate Elem</b>	Indirect/Direct	122,301.65 / 12,818,982.39	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.95%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0586 Hellgate Elem	0.0092	0.0087	0.0088	0.0083	0.95%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0586 Hellgate Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0586 Hellgate Elem	0.0092	0.0087	0.0088	0.0083	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0586 Hellgate Elem				0.85%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0694 Hellgate Elementary			

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**0.85%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**32 Missoula 0696 Lolo Elementary**

**0588 Lolo Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,605,729.13	3,605,729.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	164,318.74	164,318.74	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,512.90	6,512.90	0.00	0.00	0.00	0.00
222X Educational Media Services	308,218.55	297,368.55	0.00	10,850.00	0.00	0.00
23XX Support Services - General Administration	210,151.75	210,151.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	373,158.84	373,158.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	120,315.55	0.00	120,315.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	500,901.46	500,901.46	0.00	0.00	0.00	0.00
27XX Student Transportation Services	124,273.39	124,273.39	0.00	0.00	0.00	0.00
31XX Food Services	308,600.33	308,600.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,564.46	25,564.46	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	107,972.84	0.00	0.00	107,972.84	0.00	0.00
<b>Totals</b>	5,855,717.94	5,616,579.55	120,315.55	118,822.84	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,855,717.94					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0588 Lolo Elem</b>	Indirect/Direct	120,315.55 / 5,616,579.55	2.14%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0588 Lolo Elem	0.0259	0.0249	0.0240	0.0233	2.14%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0588 Lolo Elem	0.0000	0.0249	0.0240	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0588 Lolo Elem	0.0259	0.0249	0.0240	0.0233	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0588 Lolo Elem			2.27%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0696 Lolo Elementary	<b>2.27%</b>	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**32 Missoula 0697 Potomac Elementary**

#### 0589 Potomac Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	624,423.20	624,423.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,165.62	1,165.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,785.23	20,785.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	105,997.83	105,997.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	62,171.51	10,594.57	51,576.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	144,683.84	144,683.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	110,506.08	110,506.08	0.00	0.00	0.00	0.00
31XX Food Services	49,684.54	49,684.54	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	600.00	600.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,938.95	0.00	0.00	20,938.95	0.00	0.00
<b>Totals</b>	1,140,956.80	1,068,440.91	51,576.94	20,938.95	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,140,956.80					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0589 Potomac Elem</b>	Indirect/Direct	51,576.94 / 1,068,440.91	<u>2017 Calculated Rate</u>	4.83%	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0589 Potomac Elem	0.0320	0.0344	0.0367	0.0351	4.83%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0589 Potomac Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0589 Potomac Elem	0.0320	0.0344	0.0367	0.0351	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0589 Potomac Elem				3.54%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0697 Potomac Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

3.54%

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**32 Missoula 0698 Bonner Elementary**

#### 0590 Bonner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,855,153.01	1,842,799.01	0.00	12,354.00	0.00	0.00
21XX Support Services - Students	200,165.62	200,165.62	0.00	0.00	0.00	0.00
222X Educational Media Services	244,844.65	244,844.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	177,761.99	177,761.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	98,129.28	98,129.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,018.07	0.00	69,018.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	321,579.76	321,579.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	220,283.06	220,283.06	0.00	0.00	0.00	0.00
31XX Food Services	244,274.63	244,274.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,594.01	6,594.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,057.14	31,057.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,487.90	0.00	0.00	17,487.90	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	65,461.30	0.00	0.00	65,461.30	0.00	0.00
<b>Totals</b>	3,551,810.42	3,387,489.15	69,018.07	95,303.20	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,551,810.42					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0590 Bonner Elem</b>	Indirect/Direct	69,018.07 / 3,387,489.15	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.04%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0590 Bonner Elem	0.0183	0.0194	0.0183	0.0186	2.04%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0590 Bonner Elem	0.0183	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0590 Bonner Elem	0.0183	0.0194	0.0183	0.0186	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0590 Bonner Elem			1.81%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0698 Bonner Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**1.81%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

32 Missoula 0699 Woodman Elementary

#### 0591 Woodman Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	351,100.76	351,100.76	0.00	0.00	0.00	0.00
222X Educational Media Services	4,421.24	4,421.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,687.89	8,687.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	30,455.07	30,455.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,927.68	0.00	27,927.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	48,611.81	48,611.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,809.41	48,809.41	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,927.10	0.00	0.00	12,927.10	0.00	0.00
<b>Totals</b>	532,940.96	492,086.18	27,927.68	12,927.10	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	532,940.96					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0591 Woodman Elem</b>	Indirect/Direct	27,927.68 / 492,086.18	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.68%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0591 Woodman Elem	0.0572	0.0564	0.0540	0.0512	5.68%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0591 Woodman Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0591 Woodman Elem	0.0572	0.0564	0.0540	0.0512	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0591 Woodman Elem				5.24%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0699 Woodman Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>5.24%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

32 Missoula 0700 DeSmet Elementary

0592 DeSmet Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	796,193.53	794,349.69	0.00	1,843.84	0.00	0.00
21XX Support Services - Students	142,602.88	142,602.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	102.90	102.90	0.00	0.00	0.00	0.00
222X Educational Media Services	26,579.38	26,579.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	46,936.01	46,936.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	97,315.69	97,315.69	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	10,467.24	0.00	10,467.24	0.00	0.00	0.00
25XX Support Services - Business	83,517.05	0.00	83,517.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	100,444.59	100,444.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,791.43	99,791.43	0.00	0.00	0.00	0.00
31XX Food Services	100,412.02	100,412.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	643.25	643.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,351.20	1,351.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,485.29	0.00	0.00	27,485.29	0.00	0.00
<b>Totals</b>	1,533,842.46	1,410,529.04	93,984.29	29,329.13	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,533,842.46					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0592 DeSmet Elem</b>	Indirect/Direct	93,984.29 / 1,410,529.04	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				6.66%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0592 DeSmet Elem	0.0161	0.0193	0.0246	0.0307	6.66%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0592 DeSmet Elem	0.0000	0.0000	0.0000	0.0307	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0592 DeSmet Elem	0.0161	0.0193	0.0246	0.0307	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0592 DeSmet Elem			2.99%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0700 DeSmet Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>2.99%</b>
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

**32 Missoula 0701 Target Range Elementary**

### 0593 Target Range Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,918,422.88	2,917,830.30	0.00	592.58	0.00	0.00
21XX Support Services - Students	195,581.24	195,581.24	0.00	0.00	0.00	0.00
222X Educational Media Services	191,340.57	191,340.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	192,823.05	192,823.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	317,729.10	317,729.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	132,773.80	13,937.80	118,836.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	374,953.32	306,690.47	0.00	68,262.85	0.00	0.00
27XX Student Transportation Services	125,021.61	125,021.61	0.00	0.00	0.00	0.00
31XX Food Services	191,450.63	191,450.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,278.55	9,278.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,135.34	9,135.34	0.00	0.00	0.00	0.00
<b>Totals</b>	4,658,510.09	4,470,818.66	118,836.00	68,855.43	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,658,510.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>									
	<b>LE 0593 Target Range Elem</b>	Indirect/Direct	118,836.00 / 4,470,818.66	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>			
				2.66%					
<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>			
	0593 Target Range Elem	0.0333	0.0309	0.0311	0.0303	2.66%			
<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>			
	0593 Target Range Elem	0.0000	0.0000	0.0311	0.0000				
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>			
	0593 Target Range Elem	0.0333	0.0309	0.0311	0.0303				
<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>					<u>2017</u>	<u>LE Reclaasified Rate</u>		
	0593 Target Range Elem					2.89%			
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<u>2017</u>	<u>SS Reclaasified Rate</u>		
	0701 Target Range Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>2.89%</b>			
		This same rate is applied to both EL and HS in the same SS							

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**32 Missoula 0702 Sunset Elementary**

#### 0594 Sunset Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	81,455.61	80,036.08	0.00	1,419.53	0.00	0.00
23XX Support Services - General Administration	15,479.42	15,479.42	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,056.25	17,056.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	556.50	556.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	254.54	0.00	0.00	254.54	0.00	0.00
<b>Totals</b>	114,802.32	113,128.25	0.00	1,674.07	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	114,802.32					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0594 Sunset Elem</b>	Indirect/Direct	0.00 / 113,128.25	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0594 Sunset Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0594 Sunset Elem				0.00%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0702 Sunset Elementary		
<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.00%</b>	
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

32 Missoula 0703 Clinton Elementary

#### 0595 Clinton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,078,606.87	1,078,606.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	169,310.81	169,310.81	0.00	0.00	0.00	0.00
222X Educational Media Services	35,702.61	35,702.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	171,123.71	171,123.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	31,743.86	31,743.86	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	13,356.51	0.00	13,356.51	0.00	0.00	0.00
25XX Support Services - Business	144,959.30	20,673.47	91,535.83	32,750.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	223,486.40	213,786.40	0.00	9,700.00	0.00	0.00
27XX Student Transportation Services	155,980.56	155,980.56	0.00	0.00	0.00	0.00
31XX Food Services	134,669.74	134,669.74	0.00	0.00	0.00	0.00
32XX Enterprise Services	377.75	377.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,356.11	24,356.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	68,715.20	0.00	0.00	68,715.20	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	48,883.00	0.00	0.00	48,883.00	0.00	0.00
<b>Totals</b>	2,301,272.43	2,036,331.89	104,892.34	160,048.20	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,301,272.43					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0595 Clinton Elem</b>	Indirect/Direct	104,892.34 / 2,036,331.89	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.15%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0595 Clinton Elem	0.0410	0.0397	0.0430	0.0411	5.15%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0595 Clinton Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0595 Clinton Elem	0.0410	0.0397	0.0430	0.0411	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0595 Clinton Elem				4.11%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0703 Clinton Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	4.11%	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

32 Missoula 0704 Swan Valley Elementary

### 0596 Swan Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	221,971.88	221,971.88	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,599.33	1,599.33	0.00	0.00	0.00	0.00
222X Educational Media Services	2,250.20	2,250.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	50,439.76	50,439.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,074.93	39,074.93	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,518.38	96,518.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,201.98	83,201.98	0.00	0.00	0.00	0.00
31XX Food Services	664.06	664.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,162.60	3,162.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,536.00	3,536.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	763.60	0.00	0.00	763.60	0.00	0.00
<b>Totals</b>	503,182.72	502,419.12	0.00	763.60	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	503,182.72					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0596 Swan Valley Elem</b>	Indirect/Direct	0.00 / 502,419.12	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0596 Swan Valley Elem	0.0012	0.0014	0.0017	0.0012	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0596 Swan Valley Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0596 Swan Valley Elem	0.0012	0.0014	0.0017	0.0012	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0596 Swan Valley Elem				0.10%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0704 Swan Valley Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**0.10%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

32 Missoula 0705 Seeley Lake Elementary

0597 Seeley Lake Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,188,513.42	1,183,513.42	0.00	5,000.00	0.00	0.00
21XX Support Services - Students	192,910.30	192,910.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,970.06	14,970.06	0.00	0.00	0.00	0.00
222X Educational Media Services	31,167.63	31,167.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	155,019.82	155,019.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	117,313.78	0.00	117,313.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	198,717.22	183,802.22	0.00	14,915.00	0.00	0.00
27XX Student Transportation Services	94,931.10	94,931.10	0.00	0.00	0.00	0.00
31XX Food Services	110,371.72	110,371.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,449.44	32,449.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	36,243.73	0.00	0.00	36,243.73	0.00	0.00
<b>Totals</b>	2,172,608.22	1,999,135.71	117,313.78	56,158.73	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,172,608.22					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0597 Seeley Lake Elem</b>	Indirect/Direct	117,313.78 / 1,999,135.71	5.87%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0597 Seeley Lake Elem	0.0700	0.0678	0.0666	0.0648	5.87%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0597 Seeley Lake Elem	0.0700	0.0678	0.0666	0.0648	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0597 Seeley Lake Elem	0.0700	0.0678	0.0666	0.0648	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0597 Seeley Lake Elem			6.23%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2017</u>	<u>SS Reclaasified Rate</u>
0705 Seeley Lake Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>6.23%</b>	
	This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

32 Missoula 0706 Frenchtown K-12 Schools

#### 0599 Frenchtown K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,011,653.93	6,011,653.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	535,607.56	535,607.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	53,947.09	53,947.09	0.00	0.00	0.00	0.00
222X Educational Media Services	261,738.21	261,738.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	166,756.88	166,756.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	629,314.78	629,314.78	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	50,354.30	0.00	50,354.30	0.00	0.00	0.00
25XX Support Services - Business	592,661.17	23,328.84	569,332.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,350,457.70	1,350,457.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	423,569.15	423,569.15	0.00	0.00	0.00	0.00
31XX Food Services	638,590.18	638,590.18	0.00	0.00	0.00	0.00
33XX Community Services	25,600.31	25,600.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	68,351.04	68,351.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	378,190.05	371,955.76	0.00	6,234.29	0.00	0.00
4XXX Facilities Acquisition and Construction Services	83,342.06	0.00	0.00	83,342.06	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	548,481.87	0.00	0.00	548,481.87	0.00	0.00
9999 Undistributed	0.05	0.05	0.00	0.00	0.00	0.00
<b>Totals</b>	11,818,616.33	10,560,871.48	619,686.63	638,058.22	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	11,818,616.33					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0599 Frenchtown K-12 Schools	Indirect/Direct	619,686.63 / 10,560,871.48	5.87%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0599 Frenchtown K-12 Schools			0.0566	0.0602	0.0620	0.0557	5.87%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0599 Frenchtown K-12 Schools			0.0572	0.0602	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0599 Frenchtown K-12 Schools			0.0572	0.0602	0.0620	0.0557	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0599 Frenchtown K-12 Schools						5.58%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0706 Frenchtown K-12 Schools			Your Preliminary Rate by School System (SS) is:			5.58%	
				This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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